

Administrative Costs During the EANS Liquidation Period

Several State educational agencies (SEAs) have asked the Department what administrative funds are available under the Emergency Assistance to Non-Public Schools (EANS) program to support management tasks, such as disposition and liquidation-related activities, after the EANS period of performance ends.

EANS administrative funds are only available for use during the period of performance—i.e., by September 30, 2023, for CRRSA EANS and September 30, 2024, for ARP EANS. ARP EANS administrative funds may be used to support CRRSA and ARP EANS administrative activities until the ARP EANS period of performance ends on September 30, 2024, including supporting SEA staff conducting disposition and liquidation activities. By way of background, pursuant to 34 C.F.R. 76.707, the delivery of personal services may be obligated in two distinct ways: Services provided by an employee of a State is considered obligated when the services are rendered or the work is performed (34 C.F.R. 76.707(b)), while personal services rendered by a contractor who is not an employee of the State is considered obligated on the date on which the State makes a binding written commitment to obtain the work, such as through the execution of a written contract (34 C.F.R. 76.707(c)).

ARP EANS funds may support ARP EANS administrative activities during the ARP EANS liquidation period only if the SEA obligated the funds prior to September 30, 2024, consistent with [34 C.F.R. § 76.707](#). For example, an SEA may have obligated funds through a contract that includes the work of administering the ARP EANS program throughout the liquidation period. In that case, the SEA may continue to use ARP EANS funds to pay the cost of the contract throughout the liquidation period. However, an SEA may not use CRRSA EANS administrative funds to pay the salary of an employee of the SEA who is administering the program after September 30, 2023, because the obligation of funds for an employee does not occur until the work is performed, nor may it use ARP EANS administrative funds to pay for an employee of the SEA to continue with administrative activities after September 30, 2024.